

4-1945

Editorially Speaking

American Woman's Society of Certified Public Accountants

American Society of Women Accountants

Follow this and additional works at: <https://egrove.olemiss.edu/wcpa>



Part of the [Accounting Commons](#), and the [Women's Studies Commons](#)

Recommended Citation

American Woman's Society of Certified Public Accountants and American Society of Women Accountants (1945) "Editorially Speaking," *Woman C.P.A.*: Vol. 7 : Iss. 3 , Article 1.

Available at: <https://egrove.olemiss.edu/wcpa/vol7/iss3/1>

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Woman C.P.A. by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.

The WOMAN C.P.A.

Official Publication

AMERICAN WOMAN'S SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
AMERICAN SOCIETY OF WOMEN ACCOUNTANTS

VOLUME 7

APRIL, 1945

NUMBER 3

SUBSCRIPTION PRICE—\$1.00 ANNUALLY

The Woman CPA is published bi-monthly in the interest of accounting and the progress of women in the profession.

While all material presented is from sources believed to be reliably correct, responsibility can not be assumed for opinions or interpretations of law expressed by contributors.

↓ *Editor*, MARY C. GILDEA, C.P.A.,
1509 First National Bank Building,
Chicago 3, Illinois

Assistant Editor, PHOEBE B. COMER,
1133 North Grant Avenue,
Indianapolis, Indiana

Business Manager, MABEL BRILLHART,
2155 Pierce Avenue,
Chicago 22, Illinois

ASSOCIATE EDITORS

VALERIE J. YUDELL, C.P.A.	Technical Articles
Room 2525, 1 No. LaSalle Street, Chicago 2, Illinois		
ALBERTA R. CRARY	Tax News
109 South Washington Avenue, Whittier, California		
HELEN M. HETH	Current Literature
1375 East Grand Boulevard, Detroit 11, Michigan		
HELOISE BROWN, C.P.A.	Coast-to-Coast News
1727 Marshall Street, Houston 6, Texas		

In this Issue

Coast-to-Coast	Heloise Brown	Page 5
Savings and Loan Associations	Frances Sadauskas	Page 7
What's New in Reading	Helen M. Heth	Page 12
Tax News	Mary C. Gildea	Page 13

Editorially Speaking

At this time one of the prime concerns of closing entries on the ledger of Nazism—
all accountants should be to help put the

BUY MORE WAR BONDS

Frances Sadauskas has written for us an interesting article on savings and loan associations. She states therein that these associations are a form of democracy in action. That is true, of course, because they are a form of cooperative enterprise and cooperation is the very essence of democracy. It brings to mind the other forms of cooperative economic enterprises. In the financial field there are credit unions and mutual insurance companies; in marketing, the great cooperative fruit marketing associations, such as the California Fruit Growers Exchange; even in the consumer purchasing field, we find cooperative buying associations. It might appear, at first, that there are few, if any, cooperative enterprises in the realm of production. But in any efficiently run business—be it a retail store, a mine, or a factory—there must be cooperation, not only cooperation between workers and management but among the various levels of management. When both labor and management realize that and attempt to find—objectively and with consideration for the other's viewpoint—a basis for cooperation they will also find mutual esteem.

In association work, also, cooperation is necessary. And this means cooperation of all members in the various enterprises of the society. Bringing it down to our particular societies, cooperation means attendance at meetings, assistance in working up programs, taking part in discussions. Yes, it even means passing along any special knowledge which you may have in regard to business problems to your fellow members, either through chapter discussions or through the pages of *The Woman C.P.A.* The investor in a savings and loan association helps others acquire homes and receives his reward in dividends and interest. By cooperating with and helping your fellow members you will be rewarded in the ideas you receive in return and by the stimulation of your own mental processes.

* * * * *

It is the belief of your editorial staff that the pages of this publication should be open to more of our members than is now possible. We feel that *The Woman C.P.A.* should be the organ of expression for the ideas and opinions of the members of both

societies. We are, therefore, planning a department wherein the opinions of our members on questions of accounting, taxes, economics, the problems of business women, and similar matters can be expressed more concisely and informally than in a long article. In order that the department, itself, may reflect the ideas of the members, we are requesting suggestions in relation to its policy, set-up, and general method of operation. All such suggestions should be sent to Miss Phoebe B. Comer, 1133 North Grant Avenue, Indianapolis, Indiana.

* * * * *

Our War Service Chairman, Elinor Hill of Clifton, N. J., has asked that we remind all our readers about the coming War Loan. She writes:

"The 7th War Loan Drive starts May 14 and ends June 30th. The over-all quota is 14 billion dollars, half of which is to be purchased by individuals. American women are urged to put their small change into war stamps to be converted into bonds during the 7th War Loan Drive.

"American women accountants have an excellent opportunity to boost War Bond sales by recommending bonds as investments to clients and personnel in clients' offices. All members of AWS CPA and ASWA can and should participate to the best of their abilities in furthering the sale of War Bonds."

We wish to second Miss Hill's request and we are sure we shall have the unanimous agreement of our members. At the same time we want to call to your minds again that other great war need—blood donations. If you haven't done so lately, won't you make an appointment with your Red Cross Chapter soon. Blood plasma is urgently needed to save the lives of our wounded fighting men.

* * * * *

We regret to announce that the pressure of her professional duties has made it necessary for Miss Alberta Crary to resign as Tax Editor. Her successor will be announced in the next issue. In the meantime, the thanks of both societies is extended to Miss Crary for her work in the past, and we hope she will continue to be a contributor to *The Woman C.P.A.*